CUMULATIVE INDEX

This index includes all the material published in *Practical Tax Strategies*, Volume 88, January 2012-June 2012

ACCOUNTING

Disallowance of deduction was change in S corp's accounting method, 88 PTS 42, Jan12

Foreign currency option was not subject to mark-to-market rules, 88 PTS 88, Feb12

Guidance provided on capitalization of tangible assets, 88 PTS 49, Feb12

Guidance provided on recurring item exception to all events test, 88 PTS 87, Feb12

IRS provides 2012 auto depreciation deductions, 88 PTS 193, May12

Leveraged leasing reaches crossroads, *by William J. Bosco, Jr., David G. DeBoskey, Ted Jenkins, and Michael J. Cross*, 88 PTS 244, Jun12

Partnership could not deduct drilling costs, 88 PTS 138, Mar12

Working with the passive activity loss groupings, *by James R. Hamill*, 88 PTS 163, Apr12

COMPENSATION

2011 maximum vehicle values for simplified rate, 88 PTS 97, Mar12

CORPORATIONS

Corporation can increase bad debt reserves to offset increase in income, 88 PTS 46, Jan12

Deduction denied for transfer to trust to satisfy contested tax liability, 88 PTS 183, Apr12

Foreign tax credit not allowed for British windfall profits tax, 88 PTS 135, Mar12

Guidance on credit for hiring veterans, 88 PTS 97, Mar12

Guidance provided on determining stock basis in all-cash reorganization, 88 PTS 1, Jan12

Homeowner's association liable for unrelated business income tax, 88 PTS 272, Jun12

IRS proposes regulations for FATCA reporting, 88 PTS 97, Mar12

Proposed regulations clarify earnings and profits allocation in corporate tax-free transfers, 88 PTS 241, Jun12

Revisiting the finalized unified stock loss regulations, *by Darren J. Mills*, 88 PTS 207, May12

Sustainability: an income tax perspective, *by David Holets, Ed Meyette, and Ken Milani*, 88 PTS 57, Feb12

Taxpayer was not entitled to fuel tax credit for off-highway vehicles, 88 PTS 136, Mar12

The R&D tax credit for start-up companies, *by Kreig D. Mitchell*, 88 PTS 52, Feb12

CRIMINAL

Resident aliens who file false tax returns may be deported, 88 PTS 145, Apr12

ESTATE PLANNING

Assets transferred to limited partnership included in decedent's estate, 88 PTS 37, Jan12

A swan song: estate planning in light of states' marriage equality laws, *by Warren K. Racusin, Michael P. Vito, and Shannon L. Keim*, 88 PTS 113, Mar12

Court loosens eligibility for estate tax break on valuing farm, 88 PTS 281, Jun12

Do not postpone lifetime gifts, *by Cheryl Hader and Annie Mehiman*, 88 PTS 63, Feb12

Estate could not claim marital deduction on gifts made during decedent's life, 88 PTS 228, May12

Estate could not deduct estimated amount of decedent's state tax liability, 88 PTS 227, May12

Estate stock redemptions: proactive steps to achieve sales treatment, *by Cheryl Arflin, Roy Clemons, and Dennis R. Lassila*, 88 PTS 106, Mar12

Estate's refund suit barred as untimely; equitable tolling did not apply, 88 PTS 82, Feb12

IRS extends deadline for estate's portability election, 88 PTS 145, Apr12

Life insurance trust substitution power will not trigger estate inclusion, *by Michael G. Stevens*, 88 PTS 216, May12

Proposed regulation spells out 2% floor for trusts and estates, *by Gary D. Rider and Darlene Pulliam*, 88 PTS 119, Mar12

Substitution power does not cause trust asset to be included in grantor's estate, 88 PTS 83, Feb12

Tax Court had jurisdiction over case filed by statutory executrix, 88 PTS 36, Jan12

Transferred partnerships were not pulled back into estate, 88 PTS 230, May12

Trust income beneficiary received gift for gift tax purposes, 88 PTS 279, Jun12

Using an IRA for a planned charitable gift, *by David J. Hess and Lois D. Bryan*, 88 PTS 123, Mar12

Property transferred to a family limited partnership escapes inclusion in estate, *by Reed W. Easton*, 88 PTS 264, Jun12

EXEMPTS

Navigating Form 990's governance section to reduce a nonprofit's risk exposure, *by William A. Bailey*, 88 PTS 4, Jan12

PARTNERSHIPS

Guidance provided on material participation under passive activity rules, 88 PTS 1, Jan12

Tax Court lacked jurisdiction over partner-level case, 88 PTS 90, Feb12

PERSONAL

Deducting start-up costs and organizational costs, *by William Hood*, 88 PTS 170, Apr12

Final regulations issued on exclusion of physical injury and sickness damages, 88 PTS 97, Mar12

Foster care payments taxable when taxpayers did not live in foster home, 88 PTS 232, May12

IRS issues controversial proposed regulations for health insurance tax credit, *by Barry L. Salkin*, 88 PTS 155, Apr12

IRS modifies safe harbor for claiming theft loss deduction for Ponzi schemes, 88 PTS 1, Jan12

New reporting for foreign financial assets, *by Jane R. Livingstone*, 88 PTS 100, Mar12

Permanent U.S. resident's wages from foreign government were subject to tax, 88 PTS 241, Jun12

Reassessing money market funds—and their alternatives, *by William M. VanDenburgh*, 88 PTS 23, Jan12

Return signed under duress was not joint return, 88 PTS 33, Jan12

Roundup of significant income tax developments in 2011, *by Matthew A. Melone*, 88 PTS 14, Jan12

Self-employed taxpayer could deduct pension contribution only for income tax, 88 PTS 234, May12

Standard mileage rates rise in 2012, 88 PTS 49, Feb12

Tax-advantaged dividends, *by Tom Prieto*, 88 PTS 67, Feb12

Taxpayer could not deduct forgiven interest on employer's loan, 88 PTS 233, May12

Taxpayer could not deduct photography expenses, 88 PTS 128, Mar12

Taxpayer received taxable constructive distribution from insurer, 88 PTS 129, Mar12

Taxpayers liable for fraud penalties on tax understatements, 88 PTS 32, Jan12

Taxpayers were not entitled to tax refund resulting from stock option exercise, 88 PTS 274, Jun12

Tax planning for the new Medicare taxes, *by Timothy R. Koski*, 88 PTS 148, Apr12

Tax strategies and pitfalls of planning for college, *by Joseph D. Beams and John W. Briggs*, 88 PTS 221, May12

Value of stock received when exercising options included in taxpayer's gross income, 88 PTS 127, Mar12

PRACTICING BEFORE THE IRS

Chief counsel memorandum: reexamination not precluded, 88 PTS 80, Feb12

Claims Court lost jurisdiction when Tax Court petition filed, 88 PTS 79, Feb12

PROCEDURE

Appeals court holds that IRS could retain refundable credits and stimulus rebate, 88 PTS 241, Jun12

Innocent spouse relief barred by earlier case, 88 PTS 238, May12
IRS postpones effective date for broker reporting on debt instruments and options, 88 PTS 211, Jun12
IRS proposes new guidelines for equitable relief for innocent spouses, 88 PTS 85, Feb12
IRS reopens Offshore Voluntary Disclosure Program, 88 PTS 49, Feb12
Navigating the foreign student filing requirements, by Thomas M. Dalton, 88 PTS 175, Apr12
Proposed FATCA regulations feature intergovernmental approach, *by John Lillis and Alex Specht*, 88 PTS 251, Jun12
S corporation and majority shareholders may face extended assessment period, 88 PTS 190, Apr12
Taxpayer can obtain refund of IRS levy from joint account if granted innocent spouse relief, 88 PTS 142, Mar12

QUALIFIED PLANS

Contribution made to purported welfare plan was constructive dividend, 88 PTS 132, Mar12
Form W-2 reporting of group health insurance cost, *by G. Edgar Adkins*, 88 PTS 196, May12
IRS provides guidance on rollovers between qualified plans, 88 PTS 131, Mar12
Nonprofit corporation not liable for excise tax for pension plan reversion, 88 PTS 188, Apr12

REAL ESTATE

Acquisition and home equity indebtedness limitations apply on per-residence basis, 88 PTS 180, Apr12
Appeals court holds parsonage allowance exclusion applies to only one home, 88 PTS 193, May12
Appeals court holds that taxpayers could exclude installment interest from income, 88 PTS 193, May12
No charitable deductions for conservation easements, 88 PTS 94, Feb12
No charitable deduction for house donated to fire department, 88 PTS 181, Apr12
Property qualified for like-kind exchange, 88 PTS 276, Jun12
Section 1031 investment tool was not patentable, 88 PTS 145, Apr12

S CORPORATIONS

Roth IRA was not eligible to be S corporation shareholder, 88 PTS 284, Jun12
S Corp distribution was income to its sole shareholder, 88 PTS 40, Jan12

TAX PRACTICE

IRS adds to list of preparers eligible to obtain PTINs, 88 PTS 145, Apr12
Proposed regulations require EIN holders to provide information to IRS, 88 PTS 193, May12

AUTHOR INDEX

G. Edgar Adkins 196
Cheryl Arflin 106
William A. Bailey 4
Joseph D. Beams 221
William J. Bosco 244
John W. Briggs 221
Louis D. Bryan 123
Roy Clemons 106
Michael J. Cross 244
Thomas M. Dalton 175
David G. DeBoskey 244
Reed W. Easton 264
Cheryl Hader 63
James R. Hamill 163
David J. Hess 123
David Holets 57
William Hood 170
Ted Jenkins 244
Shannon L. Keim 113
Timothy R. Koski 148
Dennis R. Lassila 106
Jane R. Livingstone 100
John Lillis 251
Annie Mehiman 63
Matthew A. Melone 14
Ed Meyette 57
Ken Milani 57
Darren J. Mills 207
Kreig D. Mitchell 57
Tom Prieto 67
Darlene Pulliam 119
Warren K. Racusin 113
Gary D. Rider 119
Barry L. Salkin 155
Alex Specht 251
Michael G. Stevens 216
William M. VanDenburgh 23
Michael P. Vito 113